82-764

NUMBER_____

Office - Supreme Court, U.S.
FILED
OCT 28 1982
ALEXANDER L. STEVAS,
CLERK

IN THE

SUPREME COURT of the UNITED STATES

OCTOBER TERM, 1982

CHARLOTTE L. WHITE and
WENDELL L. WHITE

PETITIONERS,

Versus

COMMISSIONER of INTERNAL REVENUE

RESPONDENT.

PETITION FOR REDRESS OF GRIEVANCES

PETITION for WRIT OF CERTIORARI
TO THE UNITED STATES COURT of APPEALS
for the NINTH JUDICIAL CIRCUIT

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Questions Presented for Review

1. Whether the Government has protected the White family members against slavery and/or involuntary servitude ? restraints on liberty ?

2. Whether jury trial for amount in controversy over $20 shall be preserved ? Videotaped ?

3. Whether public ministers are allowed quasi origination of cases at judicial court other than the United States Supreme Court ? Treason ?

4. Whether Income Tax, Federally, may require enumeration of amounts of income; for purposes of graduating percentages of taxation ? Disparage.

5. Whether Income Tax, Federally, may be put upon the object of census, the individual ?

6. Whether a limit of Federal Income Tax is at the "Withholding Tax" from employers and other dividends such as Stocks, Bonds, Interest of loans, etc. And may not go to the census or individual or family returns ? Tax from source.

7. Whether "Inflation" is a proper recognizable Income Tax ? Prima Facie, Raised Court fees.

8. May the value of currency be established and taken into account ? Jury establish over $20 ?

9. Are White family members due wages for mandated service to the State ? Its residuals ?

10. Is Government using extortion; treachery ? disparaging the blessings of liberty ? ATTAINDER

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DEFINITION "INDIAN" under the meaning of the Constitution, U.S. it meant indigenous American Nations, or tribes. That meaning can be expanded to mean current straying local governments, which proceed in ways which may be locally expedient but yet not abiding by the Constitutions. Not Taxable.

~~INDIA~~ serous American Nations such as Cities, Counties, etc. Churches, Lodges. etc.

DECLARATION OF INDEPENDENCE 2

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There are prehaps 100 more cases citable wherein Wendell White has been involved and about as many which never got to be cases. These nearly all amount to tyranny of government upon the person and capabilities of Wendell White most brought by public ministers, police, teachers, attorneys, seeking to disparage the capabilities and liberties of reasonable and proper actions, in violation of the fundamental rights of a person under his Constitution. Some involving attacks upon his family by police including his 2 year old son Tim and 12 year old Charles by police guns. Without reasonalbe redress. There seems to be no let up on the tyranny of the local government upon him. And his home is encumbered with many papers of involvement of cases. He wishes a reasonable decision so those papers may be discarded.

JURISDICTIONAL STATEMENTS

Prohibited jurisdiction has been taken by local Judicial Courts, wherein original jurisdiction of cases by Consul, Public Ministers, "States" are plaintiff, (originating party) is with the United States Supreme Court. By way of Article III Sec. 2, Par. 2, U.S. Constitution. These usurped cases must be heard by the U.S. Supreme Court or the cases have been tyrannically acted upon, through force of arms and numbers of people, there is no statute of limitations upon their jurisdiction or appeal or right of refusal to hear those matters. Duty dictates proper disposition and separation statement upon Executive, Legislative and judicial branches of government. Or a statement of indigenous native American government, Indian government, not taxed. (Art I, sec. 2 Clause 3, U.S. Constitution, and others). Extorted people being other than free, are 3/5ths taxable.

HABEAS CORPUS writs, the showing of the body, or possibility of "Crime"has been used treacherously by Judges, counsels, and public ministers, bringing such wrongfully as "cases" proceeding to trial and conviction, without a damaged party, or when there is a damaged party not redressing such party, for the State, has presumptively placed itself in the role of damaged party, plaintiff of origin, Treason. Wherefore: upon showing habeas corpus, the damaged party must be sought and then party status given to them, with awards to them, not to the State. (U.S. Supreme Court, and Grand Jury Indictments excludable). For these are the true Constitutional provisions for State and quasi State origination . . . Constitutionally, Correcting the overages of English rule, noted in the Declaration of Independence as "pretended" matters, matters executively tended, by Fiat, &c.

OPINIONS RENDERED w/o videotape and without jury decision on amount in disputa. Violating U.S. Tax Court Rule 150 and U.S. Constitution, Amendment 7 rights and privileges, to wit: best and most complete and easiest record available: and right to have disputed amounts over $20 decided by a jury. These under threat of arms and numbers of people, to wit: forced treachery, treason. Nullification of laws and constitutional rights through force of arms and numbers of people, a waging of war against the Constitution and Laws of the United States.

Refusing to address the main grievance of slavery and involuntary servitude of White family members, Amendment I right !

U.S. Tax Court Memorandum #981-512 filed September 15, 1981 Case #118-80

U.S. Court of Appeals, 9th Circuit #81-7829 Memorandum Filed July 15, 1982.

APPEAL JURISDICTIONAL STATEMENT

Petitions for rehearing were denied both in U.S. Tax Court and 9th Circuits Courts were denied, 9th Circuit filed Aug. 9, 1982.

Article III, Section 2, clause 1, gives general jurisdiction over the subject matters to the courts through originations and appeals. (U.S. Const.)

Article III, section 2, Clause 2, U.S. Const. gives specific, origination (Plaintiff party) jurisdiction to the U.S. Supreme Court in cases wherein public ministers (police, etc.), consuls (District Attorneys, teachers, etc.), ambassadors (people with jobs) and States (the people of the State), are the originators, plaintiff party.

Article III section 2 clause 3, requires that "Criminal" Cases be tried in local areas, thus either a plaintiff party other than the State, Public Ministers, consuls, or ambassadors, must be evident, or the cases must originate in the U.S. Supreme Court and refered back locally for trial.

Jurisdiction for restraint of liberty complaints 28 USC 2254 is with all courts:

The Writ of habeas corpus is a writ of right, guaranteed by Const. Art. I sec. 9, cl 2. Which issues in behalf of any one who is illegally restrained of his liberty, and may be allowed by the supreme, district, or circuit court, or any judge thereof.

Shaw v. McHenry, 2 NW 1096, 52 Iowa 182

Thus the Tax Court, the Appeals Court and the U.S. Supreme Court have the jurisdiction to rule on the mandated use, by the State of California of White family members as "soldiers against ignorance" students restrained of their liberty daily during school hours without pay or allowances impairing the Marriage contract by taking the fruits of the contract, the children, for State service, without conviction of crime, a Bill of attainder, unlawful in both State and Federal Law.

28 USC 1252 appeals from decrees invalidating acts of congress, could give jurisdiction to this case in that 26 USC 1232 was effectively invalidated in that the value of the currency was not considered in the establishing the amounts to be taxed. And the amount of the tax.

28 USC 1253 Direct appeal for decrees of three judge courts. The three Judge Appeals court was insufficiently definitive on the legal aspects of the Income Tax Amendment, not regarding Individuality, enumeration, and the source collection of taxes and the petition for redress of grievances.

2 8 USC 1251 Original Jurisdiction expands to foreign persons the Mandate of the declaration of Independence and U.S. Constitution Article III, section 2, clause 2, by giving jurisdiction to U.S. SUPREME COURT ONLY, of officials.

28 USC 1254 declares jurisdiction on appeals, cirtiorari to the U.S. Supreme Court.

-"certiorari" is remedy resorted to for supplying defect of justice in cases obviously entitled to redress and yet unprovided for by ordinary forms of proceedure.

Quesenberry v. State Rd. Comm. 138 S.E. 362

"Certiorari" brings up for review sole question of whether inferior tribunal kept within or exceeded jurisdiction.

Berryman v. Howell, 149 P. 2d 68, 359 Mo. 854

28 USC 1911 -1913 -1914 each give the Judicial Branch, courts, conferences, and clerks power to set fees, taxes, Taxed against parties and to collect those fees, taxes, a power granted to the Congress (Legislative Branch) Article I, section 8, Paragraph 1. Such power not delegated to the Judicial Branch, by the Constitution, must be set asside, and fees refunded where possible.

Jurisdictionally, The United Nations Treaty on HUMAN RIGHTS, and Amendment I, U.S. Constitution of the United States of America, express a fundamental purpose and duty of governments, a duty which the U.S. Supreme Court can be considered the valiant sanctuary, knowing the broadest scope of liberty, reasonable in society, and, willing to give opinions honored throughout the United States of America, until more pursuasive reason may change such opinion. United Nations treaty indicates such expressed grievances as may be put forth must be answered reasonably and not dismissed summarily. Expressed in the words " Congress shall make no law... abridging.. the right of the people, A PERSON to petition (sue) the Government for a redress of grievances." The lower courts having ignored the Head of the White household's concern over Government mandated use of the family members, duty passes to Supreme Court !

STATUTORY and other PROVISIONS INVOLVED

Article I, section 2, clause 3, U.S. Constitution provides ;

> .. direct taxes shall be apportioned among the several States... according to their representative numbers, which shall be determined by adding to the whole number of FREE persons, ... and excluding Indians not taxed, three-fifths of all other persons.

(Indians meaning those persons caught up in mandated governments indigenous to the Americas.)

Article I section 8, clause 1, U.S. Constitution provides:

> The Congress shall have power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States;
>
> clause 2. To borrow money on the credit of the United States:
>
> clause 5. To coin money, regulate the value thereof, anf of foreign coin, and fix the standard of weights and measures;
>
> Clause 6. To provide for the punishment of counterfeiting securities and current coin of the United States;

clause 15. To provide for calling forth the militia to execute the laws of the Union, suppress insurrections and repel invasions;

(Ignorance being an ever present insurrection prospect, students are, in fact, soldiers against it)

Clause 16. To provide for organizing, arming, the militia, ...(arms are tools, extensions of the body (French language derivation) which include therefore, classrooms, libraries, calculators, computors, pencils, etc. when there is ignorance to be overcome)... reserving to the States respectively, the appointment of the officers (teachers, etc.) and the authority of training (schools, books, courses, etc.) the militia according to the dicipline prescribed by congress (capitalized ?);

Section 9 Limitations on Powers Granted to the United States

clause 2. The privilege of the writ of habeas corpus shall not be suspended,...

clause 3. No bill of attainder... shall be passed.

clause 4. No capitation, or other direct tax shall be laid, unless in proportion to the census or enumeration hereinbefore directed to be taken.

Section 10. clause 1, No State (including the United States, when acting as a State) shall....

coin money; emit bills of credit; make anything but gold or silver coin a tender in payment of debts; pass any bill of attainder,...or law impairing the obligation of contracts, or grant any title of nobility.

ARTICLE III JUDICIAL BRANCH

Section 2, clause 1, The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made,...under their authority;.. to controversies to which the United States shall be a party,... to all cases affecting ambassadors, other public ministers and consuls;...and between a State or citizens thereof, and foreign States, citizens or subjects.

Section 2, clause 2, In all cases affecting ambassadors, (those with jobs), other public ministers (police, etc.) and consuls (attorneys, teachers, etc.), and those in which a State shall be a party, the Supreme Court shall have original jurisdiction. In all other cases aforementioned, the Supreme Court shall have appellate jurisdiction, both as to law and fact, with such exceptions, and under such regulations as the Congress shall make.

Section 3 clause I, Treason against the United States, shall consist only in levying war against them, or in adhering to their enemies, giving them aid and comfort.

Article VI, part 2. This Constitution and the laws of the United States which shall be made in pursuance thereof; and all treaties made, ...shall be the supreme law of the land:

and the Judges in every State shall be bound thereby,.....

AMENDMENT I Congress shall makd no law..... abridging the right of the people(a person) peacably to assemble, and to petition the Government for a redress of grievances. (Backed up by United Nations Treaty on Human Rights, saying such petition must be reasonably acted upon effectively)

AMENDMENT II A well-regulated militia, being necessary to the security of a free State, the right of the people (a person) to keep and bear (use) arms (tools) shall not be infringed. (Videotaping being an Arm)

Amendment III No soldier (student against the insurrection of ignorance) shall, in time of peace be quartered in any house, without the consent of the owner, ...

Amendment IV The right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures, shall not be violated,.....

Amendment V No person shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property (currency) be taken for public use, without just compensation.

Amendment VII In suits at common law, where the value of controversy shall exceed twenty dollars, the right of trial by jury shall be preserved.....

AMENDMENT IX The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people (persons, individuals).

Amendment X The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

AMENDMENT XIII Neither shall slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

AMENDMENT XIV..1..No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

AMENDMENT XVI The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census (individuals, families) or enumeration (numbering of amount of income for the purpose of graduating amounts.)

Statutes 26 USC 1232 Complicated right to determine value of notes, private or Gov't.

STATEMENT OF THE CASE

Irish Catholics were not allowed to teach their own children, Protestant control of the children probably is a root of much discontent there. The bringing of the theories that the father and mother have to send their children daily to school was, by information, brought to the U.S. by Presbyterian forces, and then passed Bills of Attainder, attaining the family through the origination of cases in local courts by "The people of the State" or The State. In clear violation of personal liberties of the parent and child. Impairing the marriage contract obligations, and its implied obligation of raising the children in cooperation, in the business and lifestyle of the parents. Duty and assets, responsibility and enjoyments, are disparaged and denied by such involuntary servitude and slavery to the Government, unconstitutionally!

The 13th Amendment declares no slavery or involuntary servitude shall exist within the U.S. or any place subject to its jurisdiction. Since this situation exists and has existed many years foisted upon the White family, then they are not within the jurisdiction of the United States.

Further, Indigenous American Nation governments are not to be taxed, Art I Sec. 2 Clause 3, and Amend 14.

The government has failed to protect the White family from such acts of tyranny.

Amendment I declares no law respecting the establishment of religion, or prohibiting the free exercise thereof shall be made by congress, any group of governing persons. The protestant insistance of schooling daily, by mandate, acts to make all children soldiers against the insurrection of ignorance, without pay or allowances to them or their parents, in violation of the words of Amendment 3.

Amendment 16 expressly declares that the Tax shall be laid and collected from whatever source derived. And without regard for any census (not upon indivivuals, families, etc.) or (any)enumeration (numberings, like amounts one has, or the expenses of anyone, or for the purpose of graduating the amount of tax paid by those more propserous than others.) The President of the U.S. Ronald Reagan 9-28-82 4:30 P.M. PDT stated: "--Knowing that without having to vote for a tax increase, the government is getting a tax increase with every percentage point of inflation; and that has been going on for years." An Income tax.

FDIC LIABLE ?

He also stated that with the decline of inflation indexing,(or allowing for valuation of currency different from its face value), "curbing inflation the indexing wont make much difference."

Thus it is clear that 26 USC 1232 allows us to adjust the value of notes to a standard.

It is apparent that the 1040 form is in essence a petition for redress of grievance, allowed as optional, or a right under amendment I, U.S. Const. It would seem that since the Income Tax is to be laid and collected on the source of the income as the 16 Amendment states, then if a person is not agrieved by the collection of such tax then they need not file a 1040 form, or other individual or family enumeration of income or expenses. For the 16th amendment indicates no census or individual should be regarded in the collection of Income Taxes. Inflation, the writing of money for projects is a proper Income Tax, taxing the sources of income, as per President Reagan's statement, other sources required to lay and collect the tax would be the corporation dividends and workers, as Judge White indicated in a primary Income Tax case, That case is spuriously used to indicate an individual should be taxed. Filling forms is excessive work.

Individuals have a common law and Constitutional right not to be directly taxed, Federally, that type of taxation is properly reserved to the States, or to the people (individuals), like charging for services and products. UNEQUAL TAX, GRADUATION, IS UNLAWFUL, SHERMAN ANTI-TRUST ACTS.

Income Tax is certainly Constitutional and as clerk of Americans for Constitutional Taxation, I have studied Constitutional Taxation and feel there are areas of compliance and non-compliance with the wording and spirit of the Income Tax Amendment:

1. Withholding tax seems proper.

2. Corporate profit taxes seem proper.

3. Individual income tax return seem illegal.

4. Petition for redress of grievance, proper.

5. Inflation, writing currency for expenses seems proper when judicially used, BY CONGRESS.

6. Imprisonment to enforce tax collection is government by extortion, (ATTAINDER) unconstitutional.

There are several kinds of Income Taxation which would be proper but are not used, or are marginally used, among these would be;

1. Sales Tax, by percent or transaction.
2. Inheritance tax.
3. Transaction tax
4. Currency writing for valued acts.
5. CURRENCY WRITING FOR MANDATED ACTS

Jury trials should resolve controversies over $20 in value, Thus those performing a service or donating goods to the general welfare of the country should have the right to pay for those services or goods, and a jury make the decision of how much currency might be written. That should also be available for decision on amounts charged by government for their service like filing fees of court which are over $20 thus disparaging the right to access to that branch of government.

Martial Law, the suspension of writs of Habeas Corpus, has been the force of the government as it uses "the People of the State" as the plaintiff party in judicial courts. For that treachery is not declared, has historic background of not being declared, yet unconstitutional where civil authority is not under military attack, as during the Civil War in ex parte Milligan. Thus the taking of the children, under acts originated in local judicial courts, and without pay and allowances is martial law foisted upon the families. In particular when the child has not been damaged but has in fact suceeded educationally beyond the children of his same age. Ventura County local municipal court, State of California #A 015274 Treason upheld therein U.S. Dist. Ct. Central District of California CR 75-1977 witness interview denied through #A016898 wherein Wendell White was jailed by judge Hunter.

Thus the United States of America has failed to provide liberty for the persons of the White family and has in 1977 failed to recognize or pay for the services of the family members mandated to service of the State, through the demand of educations, various forms of involuntary servitude and slavery, without conviction of any crime. Five of the 6 family members active in the service of the State of California. That in effect nullified the force and education of the 6th, Judge Arnold Raum noting that there was no listed income for the Industrial Engineer, Wendell White, the most educated of the whole family, functionally disparaged through many other attainders (laws) enforced through local judicial Courts in the Building trades and also in construction of vehicles. Thus the quartering of these soldiers against ignorance was not paid for and was a terrific grievance, redressable.

Bogged down in the morass of court proceedure as a hope for redress of such grievances, the core of redress under the Constitutions of U.S. and California, and the United Nations Treaty on Human rights, has largely been unavailable due to the prejudices and practices intent upon putting the people under "control", instead of "liberty", Charles Carr, Judge U.S.D.C.C.D.C. #71-2330, "We need more control, not less." That is not the statement of a Judge, it is the statement of one who wishes executive power, not one who is dedicated to deciding between issues.

Enforcement of law is executive function the writing of law Legislative, while the function of the judicial is to mostly act to hear and judge a difference, not to support one or the other but rather both sides so they can function properly though both have different points of view and assets and liabilities in each other.

CONCLUSION

The United States Government has not protected the White family from involuntary servitude and slavery. Thus wages are due, to protect Tim White, Charlotte has paid him amounts shown due in California Constitution Article 9 Sec 6. She needs reimbursement. This action acts to deny Wendell fatherhood expectancies of dynastic passing on of heritage, instruction, and companionship. Such are reasonable and proper expectations of marriage contract.

Local originations of cases at local courts by Governments, city, State, County, are unlawful and such cases must be originated at the U.S. Supreme Court level, or, true damaged parties named as plaintiff, Government attorneys representing damaged parties, in Criminal cases upon Habeas Corpus hearings to determine if the body of a crime has been committed. (What is now called court trials, largely are Habeas Corpus)

The Sources of income are the extent of Income Tax collection practice under the 16th Amendment. Income Tax Returns are in essence petitions for redress of grievances allowed but not mandatory under Amdnement I U.S. Constitution, therefore anyone wanting to avoid petitioning, or satisfied with the Income Tax withholding, from their wages or investments should not then burden the filing of the returns.

"Inflation being a proper income tax upon all incomes, should be thus recognized and taken as a reduction of real income in accord with the filing of an income tax return requesting refund. Such Inflation, devaluation of currency, is a tax upon individuals, corporations, and others who deal in money, and an accounting should be made nationelly for such value. 26 USC 1232

Recording by videotape is proper, U.S. Tax Court Rule 150. Rehearing should be ordered.

. . . Technically Treason, the actions of the judges, Arnold Raum, Barnes, Wright, Poole, Hunter, Soares, Carr, Grey, Lee Cooper, Burt Henson, and hundreds and thousands of other judges throughout the land who have accepted origination of cases by "The people of the State" without referring them to the U.S. Supreme Court, as required in Article 3, Section 2, clause 2, of the U.S. Constitution, Mandate declared in the "Declaration of Independence" through the use of numbers of people and force of arms. Refusing also videotaping of open court, refusing Jury Trial for matters of over $20 controversy for the determination of the amount owed. These men must be shown their error 18 USC 2382, and then given a chance to redress such grievances as may have occurred. Along with the Clerks, Attorneys and policemen involved, or suffer permanent loss of government office status.

The amount adjudged owed by the Judges is by definition judge made law and thus common law under the meaning of Amendment 7. The Congress should supply funds for such jury panels, to help redress the wrongs done in spite of the Constitution in years past.

The function of court fees, as taxing the litigant is clearly anti-productive of the use of courts to settle or decide arguments, damaged party awards, crime victim awards, repayment by criminals of crime damages, to the damaged parties, (probably the best deterrent to the spread of crimes against persons), for then all would seek to know the feelings of others involved on matters which might effect them. Turning the thought process to one of concern of others rather than the greed of getting. Thus the $200, $65 and other court fees should be refunded or awarded by jury as being over $20.

It is hoped that the great travail which seizes the Nation and the world at this present time would be alleviated by the increase of true liberty, to build houses, sing, record, build cars, electric and amphibious, construct solar power plants, systems, with the help of government or at least without the jailing of such persons, as has happened many times to Wendell White, in many cases brought locally to court without any damaged party at all, only talk and jealousies of persons, misconstruing the intent and acts of Wendell White, he beating off perhaps 80% of such charges but still many times his actions have been rebuked without reason, and by prejudice and lying.

The hope is to make accessable to those who have been damaged, including assault, the courts, not to the State and its tyrannies foisted by local prejudices and jealousies, greed, excesses, etc.

Wherefore petitioners pray the Supreme Court grant petitions for redress of grievances, and order local courts cease and desist from carrying to trial habeas corpus proceedings where there is no damaged party.

Wherefore petitioners pray jury trial on amount ordered paid for taxes, if the amount in dispute is over $20.

That videotape be allowed for recording.

That Tax Courts and Police Courts carry in designation what branch of government they are deciding issues about, and that they are not in the Judicial Branch of governmen t.

That Court fees be under $20 or amount adjudged by a jury.

RESPECTFULLY SUBMITTED,

Wendell L. White

10-6-82 WENDELL L. WHITE
Petitioner-appellant

Office - Supreme Court, U.S.
FILED
OCT 28 1982
ALEXANDER L. STEVAS,
CLERK

82-764

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IN THE

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WENDELL L. WHITE,

PETITIONERS,

Versus

COMMISSIONER of INTERNAL REVENUE

RESPONDENT.

PETITION for Writ of CERTIORARI

APPENDIX of LOWER COURT DECISIONS.

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Prelude: Wendell White asked all his sons if they wanted to go to school. They all had gone to kindergarten, so knew of its styling. They all were tole their father would back up the secision they made. the first three opted to go to school. The fourth, Tim, knew how to read and opted to stay out of school until his father was threatened with jail, whence he said he wanted to go. Presently there is sufficient technology to have education in the home to adequate and greater level than that available in classrooms in public schools.

Sincerely Wendell L. White

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U.S. v. Sibla, 624 F. 2d 864, 866, &n 1 (9th Cir. 1980)(Viol. Art III, sec. 2, cl.2.) 46

Weiszmann v. Comm. 52 TC 1106, 1110-1111, (1969) Affd. per curiam 443 F. 2d 29, (9th Cir. 1971) 56

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QUESTIONS FOR REVIEW

11. Is marriage for the convenience of the State, so it may attain the quartering of its soldiers against the insurrection of ignorance ?

12. Is Certiorari a review of Treason questions ?

PETITION for WRIT of CERTIORARI

Wendell L. White, hereby petitions the U.S. Supreme Court for certification of record from the U.S. Circuit Court of Appeals for the Ninth Judicial Circuit for its Case Number #81-7829 to review Federal Questions. (Tax Ct. #1183-80)

The error at law to be corrected is to substantial in nature as to make it manifest that Justice requires the Writ to issue to prevent a material wrong.

The 9th Circuit's refusal to vacate judgment is reviewable. Civil Rights are restraints on Government. The right to have a jury determine the amount in controversy $1877 is a right granted to be preserved by Amendment Seven, U.S. Constitution. Such right was refused in the U.S. Tax Court Case #1183-80.

Further the right of recording, Tax Ct. Rule 150 was denied petitioner, by force of

arms and numbers of people, a nullification of Amdnement Two, U.S. Constitution the right to keep and bear Arms (the right to have and use tools) Videotape being a tool for the recording and replay of sound and visual impressions for 6 hours in the case of the White machine.

Further; the amount in controversy was not just the amount sought by the Internal Revenue Service but the $200,000 sought for services to the Government by the White family as slaves, involuntary servants, mandated soldiers against the insurrection of ignorance. That was not even answered by the attorneys for the IRS or the Judge, Arnold Raum, they ignored that claim, and did not dispute such service, clearly making the claim one which should be paid. For the basis is well known and enforced, in spite of Constitutional guarantees. Federal Question of substantial manifest nature.

Unbelievable though it seem, the Constitution disclaims jurisdiction over any place where there is slavery or Involuntary servitude that is practices without conviction of crime, thus the attempting of collection of Federal Taxes upon such family that is encumbered by such slavery or involuntary servitude as might be foisted upon them, forcefully by government is not liable for Federal Taxes of any kind under the theory no juriediction no tax liabi - lity. (Amendment 13) Evidence testified to in U.S. TaxCourt showed such servitude.

Secondarily, Extorted people are not "Free" extortion being the force of government by "Arms" threat to persons or family members of such person threatened. Thus the Mandate of daily Education or the jailing of parents shows the White family not free, and thereby liable for only 3/5ths taxation. (Art. I, sec. 2. 3)

While not in the original return, the concept of deductions for the valuation of currency became part of the testimony and argument prior to the court filings. Such evaluation of the Federal Reserve Note currency is apparently allowed in 26 USC 1232, but was not allowed by the Commissioner. Constitutionally the "Inflation" is a proper Income Tax in our opinion. The evaluation was put forth in relation to pre- 16th amendment currency. and was found to be from 10 to 1,to,20 to one, most probable was used at about 15 to 1. However, for theGov't to write denominations on money and then not accept it at such stated demonimation for the purposes of taxes would be Fraud, However, the value is all it is worth to the user, consequently the taxation should be at the source valuation and paid by denomination statement. That to protect the 9th Amendment right of non-disparagement.

APPENDIX of LOWER COURT DECISIONS

United States Court of Appeals, for the Ninth Circuit, Filed Aug. 9, 1982, ORDER #81-7829

Before: Barnes, Wright and Poole, Circuit Judges.

Appellants' petition for rehearinf has been considered and denied.

Filed; Aug. 9, 1982 # 81-7829 MEMORANDUM Submitted June 22, 1982, before : Barnes, Wright and Poole, Circuit Judges.

The members of the panel have unanimously agreed that this appeal is appropriate for submission without oral argument, It is so ordered.

The Tax Court's determination that appellants were not entitled to itemized deductions in excess of the amounts allowed by the Commissioner is not clearly erroneous, See Commissioner vs. Duberstein, 363 U.S. 278, 289-91 (1960). *1 page 34

Appellants' further arguments are frivolous. Both the federal income tax and the federal monetary system are constitutional. Brushaber v. Union Pacific R.R., 240 U.S. 1 (1916); Tyree Realty Co. v. Anderson, 240 U.S. 115 (1916); United States v. Hurd, 549 F.2d 118 (9th Cir. 1977).

Appellants had no constitutional right to a jury trial in the Tax Court, Dahl v. Commissioner, 526 F.2d 522 (9th Cir. 1975). The assertion that the Tax Court judge committed treason in hearing the case is patently frivolous.

---

*1/ Appellants assert that "multiple hearings" are necessary so that the court fully understand their claims. We disagree.

Appellants have not addressed the merits of the Tax Court decision on appeal. Instead, they have elected to advance arguments that are patently without merit. Double costs on appeal are therefore awarded pursuant to Fed. R. App.

p. 38. See Lonsdale v. Commissioner, 661 F. 2d 71, 72 (5th Cir. 1981).

AFFIRMED.

UNITED STATES TAX COURT, # 1183-80 Filed September 15, 1981. Charlotte L. White, and Wendell L White, pro se. T. C. Memo. 1981-512 Jordon P. Weiss, for the respondent.

MEMORANDUM FINDINGS OF FACE AND OPINION. RAUM JUDGE: The Commissioner determined a $1, 943 deficiency in petitioners' income tax. At issue is the correctness of the Commissioner's disallownace of a number of itemized deductions calimed on petitioners, jointreturn. Petitioners' principal attack on the deficiency, however, is a constitutional challenge, variously stated, to the entire Federal income tax and the conduct of litigation in this Court relating thereto.

FINDINGS OF FACT

Petitinners, husband and wife, were residents of California when they filed their petition in this Court. They filed a joint Federal income tax return for 1977. In petitioners' return, the husband's occupation was stated to be "Industrial Engr." and the wife's "Reg. Nurse". The income reported consisted of three items: The wife's wages in the amount of $16,484.85 for nursing services; net income in the amount of $2,019.97 recorded on Schedule E representing $2,962.68 net rentals ($8,275.15 gross minus $5,312.47 expenses) received from three rental properties minus a $342.71 net loss ($171.75 gross receipts[1] minus $514.16 expenses) on a "Chicken Business" not otherwise identified; and a minor item of $5 described only as "Found."[2]

1. Although Schedule E is showed gross receipts of $171.75, petitioners used $171.45

in computing the net loss.

2. Three other minor items of income were reported not as "income", but as negative amounts under miscellaneous deductions, See note 5, infra.

No income appears to have been reported from any activity of the husband which could be characterized as that of an "industrial engineer". The Government does not contend that petitioners received any unreported income.

In the notice of deficiency the Commissioner did not disallow any of the deductions claimed in Schedule E in respect of rental properties, but he did disallow $324 as a "Chicken business" loss. Accordingly, there is no issue either as to the gross receipts from the rental properties ($8,275.15) and gross receipts from the "chicken business" ($171.75) reported in Schedule E, or as to the deductions claimed therein in respect

of those items. The only matter in dispute relates to itemized deductions claimed on petitioners' return.

The total amount of itemized deductions claimed in Schedule A of the return was $14,440.61.[4] By taking into account these deductions and the five claimed exemptions (two petitioners plus three for dependent children), the return showed the amount of tax to be "None".

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*3. It is clear from the language used in the deficiency notice that the Commissioner intended to disallow the entire loss claimed ($342.71), but the disallowed amount was stated to be $324, obviously eliminating the $.71 cents and erroneously reversing the last two digits in the dollar amount.

*4. From this amount there was subtracted $3,200, the "zero bracket" amount, which has already been taken into account in the tax tables, leaving an "Excess itemized deductions" in the amount of $11,240.61.

The summary of itemized deductions claimed

in Schedule A was as follows:

Medical & Dental Expenses	$1,429.70
Taxes	3,201.61
Contributions	3,821.96
Miscellaneous	5,987.34
Total	$14,440.61

In the notice of deficiency petitioners were allowed a deduction of $1,440 for Medical expenses, thereby eliminating that item as a matter of controversy. However, the Commissioner allowed a deduction in the amount of only $491 for taxes and only $821 for contributions. Petitioners have failed to prove they made expenditures in excess of those two amounts for the respective purposes.

The handwritten entries in Schedule A of the return purporting to list the components of the $5,987.34 miscellaneous deductions are confusing. One component appears to be for $2,000 for "Engineering" expenses. The record fails to show either that there were any

"engineering" activities to which this component might relate or even if there were any such activities they would qualify, in the circumstances of this case, as a business or profession or as a profit oriented venture of either petitioner, or that any expenditures were in fact made that might conceivably be classified as engineering expenses in respect of this item or any other item. At the trial, Mr . White stated without further explaination that this item "goes to a thing called the "HitVan" Business, and that is a loan of $2,000 to our son for the "Hit Van" business that--".

Two other miscellaneous seductions claimed in Schedule A were"Nursing Business Expenses" in the amount of $2,179.16 and "Demanded Schooling" in the amount of $2,452.85[5]. Although there was reason to believe that the latter item pertained to the compulsory school attendance

#5 on #1

of petitioners' children, Mr. White stated at the trial that it, like the nursing business expenses, related to Mrs. White's occupation as a registered nurse.

During 1977, and for a number of years prior thereto, Mrs. White worked as a registered nurse at St. John's Hospital in Oxnard, Calif. She did not have a college degree, but in addition to performing nursing services she from time to time did relief or substitute work at the hospital in managerial or supervisory capacity. It was indicated to her that, although she was

*5/ The sum of the foregoingthree claimed miscellaneous deductions ($2,000 Engineering expenses, $2,179.16 Nursing expenses, and $2,452.85 Demanded Schooling) exceeds the $5,987.34 total miscellaneous expenses claimed. However, the difference is explained by three "negative" deductions which were confusingly recorded under "Miscellaneous Deductions" and which Mr. White explained at the trial represented income. They are $24 relating to "Boat & Car", $475.67 relating to "Secretarial Business", and $145 relating to "225 Rental". These three "negative" items are not in issue.

not required to do so, it would be advisable to take college courses in management. In addition, she was required to take courses in continuing education related to her nursing work;but to qualify for continuing education credit the course must be registered with the so-called Board of Nursing Education and certified by that Board that it related to the student's work as a nurse. During 1977 Mrs . White was enrolled in a collete taking courses which ultimately led to her obtaining a degree for Bachelor of Science in Management in 1978, Only some of the courses taken in 1977 qualified for continuing education credit, and the record does not satis-- factorily established what percentage of the courses taken did in fact so qualify.

The degree which Mrs. White received in 1978 entitled her to serve in a managerial position, although she had previously done so in a relief

or acting capacity at her hospital. Also, there are other hospitals in which she would not have been employed in a managerial capacity without the degree.

The college in which Mrs. White was enrolled was 32 miles from her home and she attended classes there twice a week throughout the year commuting by automobile. She paid $1,291 for her tuition and $21 for books during 1977. In the notice of deficiency the Commissioner allowed deductions in respect of Mr. White's employment as a registered nurse as follows:

Transportation related to educational expenses	$673
Education	594
Uniforms	274
	$ 1,541

OPINION

Although the major portion of the reported income had its source in Mrs. White, the litigation appears to have been dominated on petit-

ioners' behalf by Mr. White. He conducted the trial for petitioners, and he alone signed most of the papers, motions, and other documents submitted to the Court at various stages of the case. Throughout his presentation, particularly in the documentary materials, there is a vigorous -- indeed a zealous or even pationate -- condemnation of the Federal income tax on a sweeping constitutional grounds, many of which are impossible to restate in clearly intelligible terms. He has also attacked the part that the Federal Reserve Notes play in our money system, and has challenged the right, under the Constitution, of the Court to adjudicate this case. Indeed, in the latter respect he has stated that any judge who thus "accepts jurisdiction*** will or has admitted Treachery to (sic) Treason*!" and further that "upon admission of treason in open court a sentence of Death or whatever other

punishment the Congress has passed shall accrue!" And it may fairly be inferred from the materials filed by him that he regarded the very action of a judge presiding at the trial in open court as potentially an admission of treason. [6] His opening

*6/ Among the constitutional arguments made by Mr. White is a contention based on the 2nd Amendment ("Right to Keep and Use Arms (tools)"). He contends that such right was infringed when the Deputy Clerk and a United States Marshal required him to remove from the courtroom videotape and recording equipment which he had brought with him in an apparent attempt to establish that the trial of his case in this Court constituted treason.

brief does not address on the merits any issue that is presented by the Commissioner's adjustments, but is devoted to extensive and confused elaboration of the foregoing constitutional and related matters. His reply brief undertakes, for the first time, to argue the merits of the Commissioner's adjustments, but such argument by a lengthy and confusing discussion of his so-called constitutional contentions. And

even the discussion of the merits is extensevely interlaced with Mr. White's constitutional and related arguments. Such arguments are of a type which the courts have repeatedly rejected and characterized as frivolous; they do not warrant further discussion. See, e.g., United States v. Sibla, 624 F. 2d 864, 866, & n.1 (9th Cir. 1980); United States v. Campbell, 619 F. 2d 765, 767 (8th Cir. 1980); McCoy v. Commissioner, 76 T.C. 1027 (1981): Hatfield, v. Commissioner, 68 T.C. 895, 899-900 (1977): cf. Nyhus v. Commissioner, 594 F. 2d 1213, 1214-1215 (8th Cir. 1979). We therefore turn at once to the matters presented by the deficiency notice, which we must consider, since, unlike many or most so-called tax protesters, petitioner did in fact undertake to present some evidence relating to the deductions in issue.

(a) Medical expenses and chicken business

loss. Neither of these adjustments is now in issue since, as to the former, the Commissioner has allowed a somewhat greater deduction than that claimec by petitioners, and, as to the latter, the Commissioner has conceded at the trial and on brief the deductibility of the chicken business loss.

(b) Taxes. Petitioners claimed on their return a total of $3.201.61 of deductible taxes paid in 1977. No evidence whatever was presented as to actual payments made during the year. The Commissioner has allowed a total of $491 in deductible taxes for the year. Government counsel explained at the trial that the $491 thus allowed consisted of $78 gasoline taxes, $6 motor vehicle taxes, $293 sales taxes, and $114 state income taxes. Petitioners have not proven thet they are entitled to any deductions for taxes paid in 1977 in excess of these amounts.

Mr. White's attempt to include among deductible taxes an item described as "3/4ths car expenses" in the amount of $2,240.81 was utterly bewildering. His attempt to justify the deduction of several other smaller components of the "Taxes" item was equally unconvincing. The record before us soes not warrant approving a deduction for taxes in excess of what the Commissioner has allowed.

(c) Charitable Contributions. Petitioners claimed charitable deductions in the aggregate amount of $3,821.96 No cancled checks or receiots or any other documentation(with the single exception of a statement from the First Presbyterian Church which will be commented upon shortly) [7] were offered in evidence to support the claimed deduction. However, on the basis

*7/ Although Mr. White stated at the trial, and reiterated in the reply brief, that he had a bag of evidence (receipts) brought to court for reference", the only documentation offered in evidence with respect to charitable contributions or any other claimed deduction

was the abovementioned statement from the First Presbyterian Church.

of the evidence we are satisfied that petitioners did contribute $189 to St. John's Hospital, which was withheld by the hospital from Mrs. White's wages. And, although we are less sure of the matter, we are prepared to find that petitioners contributed $182 to the First Presbyterian Church. We arrive at this conclusion on the basis of the only exhibit offered into evidence by petitioners, which was strenuously objected to by Government counsel. That (unsigned) exhibit contains typewritten entries showing actual payments in amount of $182. This is far cry from the sum of $907 which petitioners claim to have contributed to the church in 1977.

The evidence as to other claimed contributions totalling $250 to "Americans For Constitunal Taxation" raises the question not only

whether the alleged donations were in fact made but also whether the donee was an exempt organization. We could not, on the basis of the record before us, answer either of those questions in the affirmative. While it is true that we could probably find, without great confidence, on the basis of testimony that some additional, comparatively small contributions were made to qualifying institutions, we could not in any event arrive at a total amount of charitable contributions exceeding the $821 which the Commissioner allowed. Obviously, the Commissioner made a generous application of the Cohan rule (39 F. 2d 540, 543-544 (2d Cir. 1930)). Petitioners have not established that they are entitled to charitable deductions in excess of that amount.

(d) Nursing Business expenses and "demanded schooling". Although, as indicated in our findings. the deduction claimed on the return for

"demanded schooling" may have been intended to relate to his children's compulsory school attendance,[8] Mr. White stated flatly at the trial that this item pertained to Mrs. White's educational expenses. We accordingly consider it together with her nursing business expenses.

---

*8/ There is a strong inference based not only on the pleadings but also on other papers filed in this case (as well as on parts of the transcript) that the claimed deduction for "demanded schooling" related at least in part to the compulsory school attendance of petitioners' children. The third assignment of error set forth in the petition reads as follows:

> c. Educational expenses and transportation items demanded by state and quasi state demand of slavery and quasi slavery to the battle of the insurrection of ignorance engaged in by "States".

In the facts alleged in support of the assignments of error reference was made to the State of California's "demanded daily classroom attendance". And in petitioner's Reply to Respondent's Answer there were allegations indicating that students forced by the state to attend school were "quasi soldiers" and that the Third Amendment to the Constitution requiring "quartering pay for soldiers" was applicable. Further allegations suggest that the Thirteenth Amendment relating to involuntary servitude was also applicable. These confusing positions were

reiterated in one form or another in various other parts of the record. Moreover, Mr. White called his youngest son (Tim) to the witness stand who testified that although he wanted to go to school he was prevented from doing so by his father, and that he ultimately went to school only after legal proceedings were brought against the father by local authorities threatened the father with incarceration. (Wendell White Note, Gov't by Extortion) We were saddened to hear such testimony from an obviously unwilling witness, particularly when the lad broke into tears. Mr. White pursued the matter further when he called his wife as a witness and obtained testimony that there had been a trial in which it was stated that the boy had to go to school or the father would be put in jail. Amd he later followed up this point by asking her about the expenses ("shelter, *** food and clothing") incurred in "quartering" the students, apparently in some fashion seeking to support his bizarre position based on the Third Amendment. When told by the Court that it failed to see how paying for the children's keep would be a deductible expense, Mr. White replied that the " Schooling was was demanded of the state under extortion of me". Moreover, in petitioners' reply brief the following appears;

> Educational Expenses, since the State demands Tim attend school under threat of imprisonment (extortion) his expenses should be deductible estimated at $200 per month or about $2,400 for 1977

To the extent that this outlandish position may still be in the case as it might apply to the deduction claimed for "demanded schooling", it would be an understatement to say that it is thoroughly without merit.

As detailed in our findings, Mrs. White was a retistered nurse, who, during the taxable year 1977, was enrolled in a college taking part-time courses leading to the degree of Bachelor of Science in Management which in fact she obtained in 1978. Some of the courses did relate to her work as a registered nurse and she was given credit therefor in connection with the continuing education requirements applicable to her as a registered nurse. However, other courses such as those involving personnel management and finance did not so qualify. Moreover, upon obtaining her degree Mrs.White became eligible for employment in a managerial capacity in come hospitals, notwithstanding that the degree may not have been indispensible at the hospital where she had previously worked.

The Commissioner attempted to allocate a portion of Mrs. White's educational expenses to

thosecourses that related to her duties as a registered nurse and to exclude from deduction that portion that was identified with the management aspects of her college program leading towards the degree. He thus allowed $594 (out of a total of $1,281 for tuition and $21 for books) as deductible educational expenses, and he further allowed a deduction of $673 for transportation related to such educational expenses. [9]

*9/ The evidence shows that throughout the year Mrs. White made two round trips a week of 32 miles each by automobile from her home to the college. The total mileage for the year was thus 3,328 miles. However, mileage allowable during 1977 was 17 cents per mile. Rev. Proc. 74-23, 1974-2 C.B. 476, as amended by Rev. Proc. 77-40, 1977-2 C.B. 574. Accordingly, the total amount allowed was $564.76. or some $107 less than the Commissioner allowed.

We cannot find on this record that the Commissioner erred in failing to allow any additional deductions in respect of Mrs. White's nursing activities or the educational expenses

connected therewith.[10] Indeed, it is even arguable that Mrs. White was not entitled to any deduction relating to her education expenses because her course of study led to a degree[11] qualifying her for a new trade or business, notwithstanding that some of that education was helpful to her in her then current work.

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*10/ It is true that there was evidence that Mrs. White incurred $40 in expenses to attend a weekend conference or seminar relating to her nursing work, and we are satisfied as to the deductibility of that amount, However, it is more than offset by the excessive amount allowed by the Commissinner in respect of Mrs. White's educational transportation expenses relating to nursing activities, as set forth in the prededing footnote. We are satisfied that the Commissioner did not err in his determination as it affected the entire deduction for "nursing business expenses".

*11/ Another example of Mr. White's many fanciful and far-fetched positions in this case appears in an objection that he made to the Government counsel's questioning Mrs. White about the courses that she took to obtain her degree:

> MR. WHITE: Your Honor, I think this line of questioning is covered under Article I, section 10(sic) where the Government is not to take regard of titles of nobility. A degree is in essence a title of nobility, under the German style titles of nobility.

See section 1.162-5(b)(3), Income Tax Regs,; cf. Reisinger v. Commissioner, 71 T.C. 568, 574-577 (1979): Burnstein v. Commissioner, 66 T.C. 492 (1976); Weiszmann v. Commissioner, 52 TC 1106, 1110-1111 (1969), Affd. per curiam 443 F.2d 29 (9th Cir 1971). However, since the determination of deficiency was not predicated on this theory and the Commissioner in fact allowed the deduction of sime portion of these expenses, we do not address this possible issue.

(e) Other possible deductions. Although Mr. White made various contentions as to other possible deductinns, the evidence was so confusing asn unsatisfactory that we can not say that the Commissioner erred in refusing to allow deductions in excess of what he in fact allowed. The burden was upon petitioners and they have failed to carry it.

Decisions will be entered under Rule 155.

SHORT REBUTTAL BY Wendell White

The origination of the case was by me in the Tax Court, claiming we were taxed in body as well as money, Thus Judge erred in suggestion that "deductions for Demanded Schooling" was for children, the case was for wages for the children and their parents work for the State.

Thus only the reply would address the Commissioners claims.

The reading of cited cases showed Wendell White that the IRS takes liberties not in the cases. Careful reading supports the White case. As does careful reading of Constitution and Laws.

Treason was accomplished by Judge Raum judging the money amounts over $20, that is the Common law (judge made law) to be preserved in Amendment 7. Judges should not decide money amounts, case shows he was obviously confused as to several points, presiding enough.

While the "English"of Judge Raum is much better than that of Wendell White, his understanding of the meanings of Mr. White is in gross error. Then that misrepresentation is backed up by Judges Barnes, Wright and Poole, who were asked to provide a vocal hearing becasue of the misrepresentation . and liable presented by Judge Raum.

As a father of high Intelligence Quotient children, the attempt to downgrade the meaning of Mr. White's readings of law and Constitutions can not be maintained in a personi confrontation They have prejudicially written what they wish others to perceive as the force of Mr. White's ideas, wrongly, and with apparent malice to agrandize their positions. Clearly the 16th Amendment is part of the Constitut ion, and thus the allegation that Wendell says the Income Tax is Unconstitutional is a false statement.

The evidence, fact and law were happily ignored by Judge Raum. He ignored the daily record evidence in contributions (while noting a $5 item listed as "Fount") in the income. The facts testified to by Mr. White, were that he had given in open plate collections much of the disallowed contributions (he not having a checking account). That some rental and other item donations were accounted for in the Contributions, and that the labor given was not counted but circled in the daily record, otherwise the "Contributions" would have been well over $5,000. The law is that in controversies over $20 a Jury should decide. A jury of peers, those knowing the White's activities would likely have credited them with the whole amount claimed. And remembered the slave and involuntary servitude service and awarded them cash or credits, for they would know well the amount of time effort and energy put into such.

Apparently the Government, as represented by the IRS and the judges, is affraid to face up to the fact that the value of the income of the White family, if represented by 1908 (BEFORE FRN INFLATION) Dollars would be about $1,294.50, and thus not taxable at all, particularly if deductions would be taken and a minus amount would be if exemptions alone were taken.

Thus the use of Judges to hear and decide the amounts is treacherous, by force Treason.

For, Common law is judge made law, and thus jury dedicable by amendment 7.

The Videotape would have shown the totality of the hearing, and that readily available, that was the reason for such record by W. White.

Certainly a jury trial so as to amount should be granted.

Sincerely, Wendell L. White

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